

STATE OF MICHIGAN

JENNIFER M. GRANHOLM GOVERNOR DEPARTMENT OF TREASURY LANSING

ROBERT J. KLEINE STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

State Treasurer's Board Room, Austin Building 1st Floor 430 W. Allegan, Lansing, Michigan

June 3, 2008 9:00 a.m.

PRESENT: Robert H. Naftaly, Chair STC

Douglas B. Roberts, Member STC Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary LaNiece Densteadt, Recording Secretary

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of May 27, 2008, as presented. (Item 1 on agenda)

State Assessed Utility Appeals: (Item 2 on agenda)

Level 3 Communications

Mark Hilpert appeared before the Commission on behalf of Level 3 Communications. Level 3 Communications is protesting the value arrived at by the tables as well as the calculation of taxable value for the company. The Commission asked staff to review the calculation of taxable value.

Comcast Phone LLC

Steven Schneider appeared before the Commission on behalf of Comcast Phone LLC. Comcast Phone is protesting their value due to the fact that they have discontinued phone service operations. Staff will continue to work with the company regarding these issues.

Michigan Bell

Steven Schneider appeared before the Commission on behalf of Michigan Bell. Michigan Bell is protesting the value of their buildings. Mr. Schneider presented appraisals for 17 central office buildings as well as a request to lower the value on the other 50 central office buildings over 20,000 square foot owned by Michigan Bell. The appraisals for the 17 buildings showed on average that the value as appraised by Michigan Bell is roughly 20% of the value as determined by the State.

Consumers Energy

Brian VanBlarcum appeared before the Commission on behalf of Consumers Energy. It was moved by Morgan, supported by Roberts to accept the late filing by Consumers Energy and to have the final roll reflect the filing as presented by Consumers Energy.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:30 A.M.

DATED TYPED: June 4, 2008

DATE APPROVED: June 12, 2008

Robert H. Naftaly, Chair State Tax Commission

Douglas B. Roberts, Member State Tax Commission

Frederick W. Morgan, Member State Tax Commission